Kiowa County 2026

CERTIFICATE

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Kiowa County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,540,018	2,409,379	
Bond & Interest	10-113	7			
Road & Bridge	68-5,101	8	2,705,000	1,871,821	
Ambulance	65-6113	9	245,500	182,301	
Appraiser	19-436	9	413,176	346,083	
County Health	65-204	10	490,947	375,189	
Noxious Weed	2-1318	10	265,500	213,112	
Sheriff	12-11a01	11	2,199,013	2,080,062	
Solid Waste	65-204	11	296,000	265,214	
Special Road & Bridge	68-141g	12	1,519,500	396,589	
Emergency 911		13	108,136		
Fight Addiction		13	19,328		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Non-Budgeted Funds-E		18			
Totals		xxxxxx	11,802,118	8,139,750	
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		20			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		21			

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	74.152
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
tiffanyo@lhd.com

Attest: September 2, 2025
Kristi Cooper
County Clerk

John Bell
Jill Ellen
David White

Governing Body

Kiowa County

2026

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget			
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Fire District No. 1	19-3610	19	300,173	192,853		
TOTALS		xxxxxx	300,173	192,853		

Attest: _____, 2025

_____
County Clerk

Kiowa County 2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,658,828	65,294	826	8,749	7,137	179
Bond & Interest						
Road & Bridge	1,423,421	56,028	710	7,506	6,125	154
Ambulance	192,347	7,571	96	1,014	828	21
Appraiser	357,575	14,075	178	1,886	1,539	39
County Health	354,979	13,972	177	1,872	1,527	38
Noxious Weed	177,749	6,996	89	937	765	19
Sheriff	1,810,851	71,278	903	9,549	7,792	196
Solid Waste	217,375	8,556	108	1,146	935	23
Special Road & Bridge	964,580	37,967	481	5,087	4,151	104
TOTAL	7,157,705	281,737	3,568	37,746	30,799	773

County Treas Motor Vehicle Estimate 281,737

County Treas Recreational Vehicle Estimate 3,568

County Treas 16/20M Vehicle Estimate 37,746

County Treas Commercial Vehicle Tax Estimate 30,799

County Treas Watercraft Tax Estimate 773

Motor Vehicle Factor 0.03936

Recreational Vehicle Factor 0.00050

16/20M Vehicle Factor 0.00527

Commercial Vehicle Factor 0.00430

Watercraft Factor 0.00011

Kiowa County 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Building	300,000	125,000	125,000	19-120
General	Equipment Reserve	55,000	5,000	20,000	19-119
General	Landfill Closure	30,000	30,000	30,000	19-120
Bond & Interest	General	-	-	-	10-117a
Road & Bridge	Special Road & Bridge	-	-	-	68-141g
Road & Bridge	Special Machinery & Equipment	25,000	-	-	68-141g
Ambulance	Equipment Reserve	20,000	-	30,000	12-110d
Appraiser	Equipment Reserve	-	-	-	19-119
Noxious Weed	Equipment Reserve	20,000	-	-	19-119
Sheriff	Equipment Reserve	-	-	-	19-119
Solid Waste	Landfill Closure	12,500	-	-	19-120; 65-3407
Special Road & Bridge	Special Machinery & Equipment	150,000	-	-	68-141g
COVID-19 Grant	MIH Grant	250,000	-	-	12-1663
Equipment Reserve	LSSE Grant	22,994	-	-	19-119
Motor Vehicle Operating	General	20,575	-	-	8-145
	Total	906,069	160,000	205,000	
	Adjustments*		-	-	
	Adjusted Totals	906,069	160,000	205,000	

Fire District #1	Equipment Reserve	25,000	25,000	25,000	19-119
	Total	25,000	25,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Kiowa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					-			-	-	-	-
Revenue Bonds:											
Total Revenue Bonds					-			-	-	-	-
Other:											
Total Other					-			-	-	-	-
Total Indebtedness					-			-	-	-	-

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Caterpillar - Motor Grader	12/21/2020	84	2.60	302,985	181,334	70,290	122,955
Caterpiller - 2021 Motor Grader (M-28)	4/5/2021	84	4.89	323,844	210,409	38,160	38,160
Caterpiller - 2021 Motor Grader (M-29)	7/4/2021	84	4.75	289,248	194,908	33,419	33,419
Foley Track Loader	4/21/2022	84	3.39	257,948	187,800	35,000	35,000
Bobcat T770 Compact Track Loader	11/30/2022	72	6.37	78,623	57,259	10,000	10,000
Caterpiller - 2024 Motor Grader	1/23/2024	72	5.99	270,901	270,901	45,000	45,000
				Totals	**1,102,611**	**231,869**	**284,534**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,918,850	1,580,802	626,135
Receipts:			
Ad Valorem Tax	1,633,361	1,658,828	xxxxxxxxxxxxxxxx
Delinquent Tax	14,617		
Motor Vehicle Tax	83,051	57,812	65,294
Recreational Vehicle Tax		886	826
16/20M Vehicle Tax		9,654	8,749
Commercial Vehicle Tax		6,776	7,137
Watercraft Tax		196	179
Gross Earnings (Intangible) Tax		0	0
Interest on Taxes	41,839	10,000	10,000
Local Sales Tax	321,859	100,000	100,000
Grant Income	80	-	
Mineral Production Tax	11,078	15,000	15,000
Officers' Fees	50,927	20,000	20,000
Contract proceeds	285,000	285,000	285,000
Local Alcoholic Liquor Tax		882	582
Transfer from Motor Vehicle Operating	20,575		
Transfer from Bond & Interest			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	260,284	10,000	10,000
Neighborhood Revitalization Rebate		-16,170	-18,263
Miscellaneous	76,171		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,798,842**	**2,158,864**	**504,504**
Resources Available:	**4,717,692**	**3,739,666**	**1,130,639**

Kiowa County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,717,692	3,739,666	1,130,639
Expenditures:			
General and Administration	374,838	428,132	448,000
County Commission	348,313	356,890	370,100
County Clerk	204,285	260,333	285,777
County Treasurer	212,737	231,113	250,276
Register of Deeds	159,926	196,526	219,447
Election	42,125	52,720	54,160
Commons Media Center	45,000	40,000	40,000
Community Center / Fairgrounds	12,097	34,000	34,000
Commons Building	40,561	60,000	60,000
Maintenance departmemt	234,968	261,160	267,076
Other Agencies	221,000	221,000	221,000
Other Agencies	295,000	305,600	353,100
County Attorney	203,413	215,304	225,255
County Attorney - diversion	7,845	0	68,384
District Court	81,188	75,000	85,000
Emergency Operations Center	100,907	130,503	135,500
Other Agencies	36,507	40,250	40,500
County Storage Building	0	10,000	10,000
Transfers Out	385,000	160,000	175,000
Contingencies	127,848	0	162,443
Communications	0	15,000	15,000
Employee Benefits	3,332	20,000	20,000
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	3,136,890	3,113,531	3,540,018
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,136,890**	**3,113,531**	**3,540,018**
Unencumbered Cash Balance Dec 31	1,580,802	626,135	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,403,129	3,344,191	3,540,018
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,540,018
		Tax Required	2,409,379
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,409,379

Kiowa County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General and Administration			
Personnel	85,010	88,200	93,500
Health Insurance	17,943	29,650	30,250
Benefits and Payroll Taxes	15,354	16,282	17,750
Contractual	229,014	250,000	262,500
Commodities	8,765	9,000	9,000
Capital Outlay	18,752	35,000	35,000
Total	374,838	428,132	448,000
County Commission			
Personnel	135,824	70,000	115,000
Health Insurance	53,068	55,231	46,680
Benefits and Payroll Taxes	17,203	12,922	13,683
Contractual	136,181	179,737	179,737
Commodities	4,817	29,000	5,000
Capital Outlay	1,220	10,000	10,000
Total	348,313	356,890	370,100
County Clerk			
Personnel	106,262	156,109	170,000
Health Insurance	54,360	67,533	75,573
Benefits and Payroll Taxes	29,362	27,001	30,514
Contractual	5,479	3,060	3,060
Commodities	8,088	4,590	4,590
Capital Outlay	734	2,040	2,040
Total	204,285	260,333	285,777
County Treasurer			
Personnel	134,560	146,263	155,039
Health Insurance	42,990	44,850	53,648
Benefits and Payroll Taxes	24,338	27,000	28,589
Contractual	7,190	6,900	6,900
Commodities	3,659	6,100	6,100
Capital Outlay			
Total	212,737	231,113	250,276
Register of Deeds			
Personnel	94,251	104,566	110,840
Health Insurance	42,291	58,657	58,657
Benefits and Payroll Taxes	16,499	19,303	23,850
Contractual	5,992	6,000	13,600
Commodities	893	4,000	6,500
Capital Outlay		4,000	6,000
Total	159,926	196,526	219,447
Election			
Personnel	11,819	24,000	25,440
Health Insurance			
Benefits and Payroll Taxes			
Contractual	4,387	7,000	7,000
Commodities	25,919	16,720	16,720
Capital Outlay		5,000	5,000
Total	42,125	52,720	54,160
Commons Media Center			
Personnel			
Contractual	45,000	40,000	40,000
Commodities			
Capital Outlay			
Total	45,000	40,000	40,000
Total - Page 6b	**1,387,224**	**1,565,714**	**1,667,760**

Kiowa County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Community Center / Fairgrounds			
Personnel			
Contractual	11,803	17,000	17,000
Commodities	294	12,000	12,000
Capital Outlay		5,000	5,000
Total	12,097	34,000	34,000
Commons Building			
Personnel			
Contractual	37,256	50,000	50,000
Commodities	3,305	5,000	5,000
Capital Outlay		5,000	5,000
Total	40,561	60,000	60,000
Maintenance departmemt			
Personnel	96,502	103,413	110,000
Health Insurance	55,945	58,657	56,862
Benefits and Payroll Taxes	14,833	19,090	20,214
Contractual	47,380	50,000	50,000
Commodities	20,308	20,000	20,000
Capital Outlay		10,000	10,000
Total	234,968	261,160	267,076
Other Agencies			
Agricultural Extension	126,000	126,000	126,000
Conservation District	25,000	25,000	25,000
County Fair	25,000	25,000	25,000
Historical Records	45,000	45,000	45,000
Total	221,000	221,000	221,000
Other Agencies			
Library	130,000	130,000	132,500
Services for the Elderly	82,000	92,000	112,000
Swimming Pool	10,000	10,000	10,000
Economic Development	73,000	73,000	98,000
CASA	-	600	600
Total	295,000	305,600	353,100
County Attorney			
Personnel	128,234	134,547	141,965
Health Insurance	45,915	47,028	47,028
Benefits and Payroll Taxes	22,794	24,837	26,178
Contractual	6,470	5,792	6,034
Commodities		2,100	2,050
Capital Outlay		1,000	2,000
Total	203,413	215,304	225,255
County Attorney - diversion			
Contractual	7,845	0	12,193
Commodities		0	2,500
Capital Outlay		0	53,691
Total	7,845	0	68,384
District Court			
Personnel			
Contractual	65,260	68,000	79,000
Commodities	15,558	2,500	4,500
Capital Outlay	370	4,500	1,500
Total	81,188	75,000	85,000
Total - Page 6c	**1,096,072**	**1,172,064**	**1,313,815**

Kiowa County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Operations Center			
Personnel	48,619	64,000	67,500
Health Insurance	17,943	19,008	19,000
Benefits and Payroll Taxes	8,226	11,995	13,000
Contractual	13,576	15,000	15,000
Commodities	9,894	10,500	11,000
Capital Outlay	2,649	10,000	10,000
Total	100,907	130,503	135,500
Other Agencies			
Weather tower	7,257	11,000	11,000
Mental rehabilitation	3,000	3,000	3,250
Area mental health	26,250	26,250	26,250
Total	36,507	40,250	40,500
County Storage Building			
Personnel			
Contractual		7,500	7,500
Commodities		2,500	2,500
Capital Outlay			
Total	0	10,000	10,000
Transfers Out			
Building	300,000	125,000	125,000
Equipment Reserve	55,000	5,000	20,000
Landfill Closure	30,000	30,000	30,000
Capital Outlay			
Total	385,000	160,000	175,000
Contingencies			
Personnel			
Contractual	127,848	0	162,443
Commodities			
Capital Outlay			
Total	127,848	0	162,443
Communications			
Personnel			
Contractual		10,000	10,000
Commodities		3,000	3,000
Capital Outlay		2,000	2,000
Total	0	15,000	15,000
Employee Benefits			
Health Insurance / Contingency	2,909	20,000	20,000
Contractual	423		
Total	3,332	20,000	20,000
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6d	**653,594**	**375,753**	**558,443**

Kiowa County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Personnel			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6e	0	0	0
Total - Page 6b	1,387,224	1,565,714	1,667,760
Total - Page 6c	1,096,072	1,172,064	1,313,815
Total - Page 6d	653,594	375,753	558,443
Total Detail Expenditures**	**3,136,890**	**3,113,531**	**3,540,018**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Hospital Reimbursements			
Transfer in			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	0	**0**
Resources Available:	**0**	0	**0**
Expenditures:			
Principal			0
Interest			0
Commissions and Fees			
Transfer to General fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	503,050	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	822,935	807,571	268,159
Receipts:			
Ad Valorem Tax	1,573,949	1,423,421	xxxxxxxxxxxxxxxx
Delinquent Tax	12,128		
Motor Vehicle Tax	65,371	55,819	56,028
Recreational Vehicle Tax		857	710
16/20M Vehicle Tax		9,320	7,506
Commercial Vehicle Tax		6,543	6,125
Watercraft Tax		188	154
Special City & County Highway	300,138	293,685	293,685
County Equalization			
Contract Proceeds	215,000	215,000	215,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-13,875	-14,188
Miscellaneous	824		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,167,410**	**1,990,958**	**565,020**
Resources Available:	**2,990,345**	**2,798,529**	**833,179**
Expenditures:			
Public Works			
Personnel	840,316	950,000	1,050,000
Health Insurance	249,764	300,000	350,000
Benefits and Payroll Taxes	147,922	175,370	200,000
Contractual	138,412	165,000	165,000
Commodities	559,448	600,000	600,000
Capital Outlay	221,912	340,000	340,000
Total	2,157,774	2,530,370	2,705,000
Transfers Out			
Special Road & Bridge			
Special Road Machinery & Equipment	25,000		
Total	25,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,182,774**	**2,530,370**	**2,705,000**
Unencumbered Cash Balance Dec 31	807,571	268,159	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,442,743	2,530,370	2,705,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,705,000
		Tax Required	1,871,821
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,871,821

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,216	71,529	55,051
Receipts:			
Ad Valorem Tax	184,889	192,347	xxxxxxxxxxxxxxxx
Delinquent Tax	1,426		
Motor Vehicle Tax	8,807	6,562	7,571
Recreational Vehicle Tax		101	96
16/20 M Vehicle Tax		1,096	1,014
Commercial Vehicle Tax		769	828
Watercraft Tax		22	21
Intergovernmental receipts			
Charges for Services			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,875	-1,382
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	195,122	199,022	8,148
Resources Available:	227,338	270,551	63,199
Expenditures:			
Personnel			
Contractual	135,809	215,500	215,500
Commodities			
Capital Outlay			
Transfer to Equipment Reserve	20,000		30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	155,809	215,500	245,500
Unencumbered Cash Balance Dec 31	71,529	55,051	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	210,500	215,500	245,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	245,500
		Tax Required	182,301
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	182,301

Adopted Budget **Appraiser**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	96,795	75,402	51,999
Receipts:			
Ad Valorem Tax	252,320	357,575	xxxxxxxxxxxxxxxx
Delinquent Tax	1,969		
Motor Vehicle Tax	10,524	8,912	14,075
Recreational Vehicle Tax		137	178
16/20 M Vehicle Tax		1,488	1,886
Commercial Vehicle Tax		1,045	1,539
Watercraft Tax		30	39
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,486	-2,623
Miscellaneous	3,816		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	268,629	365,701	15,094
Resources Available:	365,424	441,103	67,093
Expenditures:			
Personnel	143,125	180,687	197,551
Health Insurance	44,765	54,146	57,516
Benefits and Payroll Taxes	30,118	33,156	36,429
Contractual	23,756	43,200	43,200
Commodities	7,313	18,000	18,000
Capital Outlay		10,000	10,000
GIS Personnel	33,300	34,539	35,022
GIS Benefits and Payroll Taxes		6,376	6,458
GIS Capital Outlay	7,645	9,000	9,000
Transfers out			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	290,022	389,104	413,176
Unencumbered Cash Balance Dec 31	75,402	51,999	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	336,930	389,104	413,176
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	413,176
		Tax Required	346,083
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	346,083

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	214,891	106,207	51,016
Receipts:			
Ad Valorem Tax	195,348	354,979	xxxxxxxxxxxxxx
Delinquent Tax	1,551		
Motor Vehicle Tax	9,046	6,934	13,972
Recreational Vehicle Tax		106	177
16/20 M Vehicle Tax		1,158	1,872
Commercial Vehicle Tax		813	1,527
Watercraft Tax		23	38
State and Federal Aid	81,713	10,000	10,000
Licenses and Fees	95,765	40,000	40,000
Grant Reimbursement for 2nd Nurse Salary			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,460	-2,844
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**383,423**	**410,553**	**64,742**
Resources Available:	**598,314**	**516,760**	**115,758**
Expenditures:			
Personnel	233,232	253,968	266,943
Health Insurance	75,308	74,894	75,780
Benefits and Payroll Taxes	43,216	46,882	49,224
Contractual	47,366	40,000	40,000
Commodities	92,985	40,000	40,000
Capital Outlay		10,000	19,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**492,107**	**465,744**	**490,947**
Unencumbered Cash Balance Dec 31	106,207	51,016	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	492,107	465,744	490,947
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	490,947
		Tax Required	375,189
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	375,189

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,186	91,058	45,197
Receipts:			
Ad Valorem Tax	218,912	177,749	xxxxxxxxxxxxxx
Delinquent Tax	1,681		
Motor Vehicle Tax	8,224	7,770	6,996
Recreational Vehicle Tax		119	89
16/20 M Vehicle Tax		1,297	937
Commercial Vehicle Tax		911	765
Watercraft Tax		26	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,733	-1,615
Miscellaneous	3,026		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**231,843**	**186,139**	**7,191**
Resources Available:	**319,029**	**277,197**	**52,388**
Expenditures:			
Personnel	90,603	80,000	82,500
Health Insurance	11,632	30,000	30,800
Benefits and Payroll Taxes	16,203	15,000	17,000
Contractual	14,295	17,000	20,200
Commodities	75,238	75,000	85,000
Capital Outlay		15,000	20,000
Transfer to Equipment Reserve	20,000		
Cash Reserve (2026 column)		0	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**227,971**	**232,000**	**265,500**
Unencumbered Cash Balance Dec 31	91,058	45,197	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	270,579	255,500	265,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	265,500
		Tax Required	213,112
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	213,112

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	320,676	46,534	0
Receipts:			
Ad Valorem Tax	1,429,118	1,810,851	xxxxxxxxxxxxxxxx
Delinquent Tax	11,636		
Motor Vehicle Tax	68,323	50,740	71,278
Recreational Vehicle Tax		779	903
16/20 M Vehicle Tax		8,472	9,549
Commercial Vehicle Tax		5,948	7,792
Watercraft Tax		171	196
Intergovernmental Receipts / Grants	16,800	45,000	45,000
Licenses and Fees	5,191		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-17,652	-15,767
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,531,068	1,904,309	118,951
Resources Available:	1,851,744	1,950,843	118,951
Expenditures:			
Sheriff:			
Personnel	747,529	786,006	832,344
Health Insurance	177,803	234,456	278,630
Benefits and Payroll Taxes	133,344	145,097	161,808
Contractual	187,649	160,000	165,000
Commodities	77,745	70,000	80,000
Capital Outlay	16,011	16,019	50,000
Jail:			
Personnel	246,639	277,871	295,480
Health Insurance	66,645	74,099	122,809
Benefits and Payroll Taxes	43,308	51,295	57,442
Contractual	66,949	100,000	100,000
Commodities	38,055	30,000	30,000
Capital Outlay	3,533	6,000	12,000
Transfers Out			
Cash Reserve (2026 column)			13,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,805,210	1,950,843	2,199,013
Unencumbered Cash Balance Dec 31	46,534	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,805,210	1,969,824	2,199,013
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,199,013
		Tax Required	2,080,062
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,080,062

Adopted Budget Solid Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,646	99,331	22,028
Receipts:			
Ad Valorem Tax	269,017	217,375	xxxxxxxxxxxxxxxx
Delinquent Tax	1,982		
Motor Vehicle Tax	9,764	9,549	8,556
Recreational Vehicle Tax		147	108
16/20 M Vehicle Tax		1,594	1,146
Commercial Vehicle Tax		1,119	935
Watercraft Tax		32	23
Fees	11,974		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,119	-2,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	292,737	227,697	8,758
Resources Available:	383,383	327,028	30,786
Expenditures:			
Personnel	91,153	105,000	90,000
Health Insurance	55,945	60,000	50,000
Benefits and Payroll Taxes	15,726	20,000	16,000
Contractual	33,527	40,000	40,000
Commodities	40,201	45,000	65,000
Capital Outlay	35,000	35,000	35,000
Transfer to Landfill Closure Reserve	12,500		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	284,052	305,000	296,000
Unencumbered Cash Balance Dec 31	99,331	22,028	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	294,054	305,000	296,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	296,000
		Tax Required	265,214
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	265,214

Kiowa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,071,814	1,941,763	1,078,127
Receipts:			
Ad Valorem Tax	1,074,169	964,580	xxxxxxxxxxxxxxx
Delinquent Tax	8,163		
Motor Vehicle Tax	50,179	38,136	37,967
Recreational Vehicle Tax		585	481
16/20 M Vehicle Tax		6,368	5,087
Commercial Vehicle Tax		4,470	4,151
Watercraft Tax		128	104
Intergovernmental Receipts	192,234		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-9,403	-3,006
Miscellaneous	651		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,325,396**	**1,004,864**	**44,784**
Resources Available:	**2,397,210**	**2,946,627**	**1,122,911**
Expenditures:			
Personnel			
Contractual	6,787	108,500	108,500
Commodities	133,001	425,000	425,000
Capital Outlay	165,659	1,335,000	986,000
Transfer to Special Machinery & Equipment	150,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**455,447**	**1,868,500**	**1,519,500**
Unencumbered Cash Balance Dec 31	1,941,763	1,078,127	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,218,500	2,068,500	1,519,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,519,500
		Tax Required	396,589
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	396,589

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sales and Fees			
Pool Receipts			
Concession Receipts			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Transfer to Recreation (County Support)			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Kiowa County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	145,508	114,917	58,136
Receipts:			
Fees	75,014	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,014**	**50,000**	**50,000**
Resources Available:	**220,522**	**164,917**	**108,136**
Expenditures:			
Personnel			
Contractual	105,605	106,781	108,136
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**105,605**	**106,781**	**108,136**
Unencumbered Cash Balance Dec 31	114,917	58,136	0
2024/2025/2026 Budget Authority Amount:	228,727	216,784	108,136

Adopted Budget **Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,698	9,328	14,328
Receipts:			
Intergovernmental	4,630	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,630**	**5,000**	**5,000**
Resources Available:	**9,328**	**14,328**	**19,328**
Expenditures:			
Personnel			
Contractual		0	19,328
Commodities			
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**19,328**
Unencumbered Cash Balance Dec 31	9,328	14,328	0
2024/2025/2026 Budget Authority Amount:	0	14,698	19,328

Kiowa County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Bio-Terrorism Grant		(2) Fund Name: Building		(3) Fund Name: Clerk's Technology		(4) Fund Name: Treasurer's Technology		(5) Fund Name: COVID-19 Grant		
Unencumbered Cash Balance Jan 1	32,077	Unencumbered Cash Balance Jan 1	721,573	Unencumbered Cash Balance Jan 1	6,886	Unencumbered Cash Balance Jan 1	10,349	Unencumbered Cash Balance Jan 1	480,740	Total 1,251,625
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	9,221	Intergovernmental		Licenses and fees	917	Licenses and fees	916	Intergovernmental		
Use of money		Transfers in	300,000					Use of money		
Total Receipts	9,221	Total Receipts	300,000	Total Receipts	917	Total Receipts	916	Total Receipts	0	311,054
Resources Available:	41,298	Resources Available:	1,021,573	Resources Available:	7,803	Resources Available:	11,265	Resources Available:	480,740	1,562,679
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Contractual		Contractual		Capital Outlay		Contractual	76,206	
Commodities	9,048	Commodities						Transfers out	250,000	
		Captial Outlay	81,074							
Total Expenditures	9,048	Total Expenditures	81,074	Total Expenditures	0	Total Expenditures	0	Total Expenditures	326,206	416,328
Cash Balance Dec 31	32,250	Cash Balance Dec 31	940,499	Cash Balance Dec 31	7,803	Cash Balance Dec 31	11,265	Cash Balance Dec 31	154,534	1,146,351 **
										1,146,351 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Equipment Reserve		(2) Fund Name: Family Planning Grant		(3) Fund Name: Health Insurance		(4) Fund Name: Landfill Closure		(5) Fund Name: Motor Vehicle Operating		
Unencumbered Cash Balance Jan 1	922,368	Unencumbered Cash Balance Jan 1	22,674	Unencumbered Cash Balance Jan 1	1,399,684	Unencumbered Cash Balance Jan 1	811,635	Unencumbered Cash Balance Jan 1	20,575	Total 3,176,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers in	120,000	Intergovernmental	0	Premiums	741,876	Transfers in	42,500	Licenses and fees	28,089	
Other	24,098			Use of money	15,241	Other	2,312			
Donations	2,184									
Total Receipts	146,282	Total Receipts	0	Total Receipts	757,117	Total Receipts	44,812	Total Receipts	28,089	976,300
Resources Available:	1,068,650	Resources Available:	22,674	Resources Available:	2,156,801	Resources Available:	856,447	Resources Available:	48,664	4,153,236
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Commodities	7,614	Claims paid	726,920			Personnel	5,380	
Commodities								Commodities	2,426	
Capital Outlay	224,268							Transfers out	20,575	
Transfer out	22,994									
Total Expenditures	247,262	Total Expenditures	7,614	Total Expenditures	726,920	Total Expenditures	0	Total Expenditures	28,381	1,010,177
Cash Balance Dec 31	821,388	Cash Balance Dec 31	15,060	Cash Balance Dec 31	1,429,881	Cash Balance Dec 31	856,447	Cash Balance Dec 31	20,283	**3,143,059** **
										3,143,059 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Oil & Gas Valuation Depletion Trust		(2) Fund Name: Prosecuting Attorneys' Training		(3) Fund Name: Prosecutors' Trust		(4) Fund Name: ROD Technology		(5) Fund Name: Sheriff Donations		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	253,346	Cash Balance Jan 1	8,756	Cash Balance Jan 1	47,009	Cash Balance Jan 1	40,411	Cash Balance Jan 1	543	350,065
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Licenses and fees	1,589			Licenses and fees	3,666	Donations	25	
Total Receipts	0	Total Receipts	1,589	Total Receipts	0	Total Receipts	3,666	Total Receipts	25	5,280
Resources Available:	253,346	Resources Available:	10,345	Resources Available:	47,009	Resources Available:	44,077	Resources Available:	568	355,345
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	896			Capital outlay	3,461	Commodities		
Total Expenditures	0	Total Expenditures	896	Total Expenditures	0	Total Expenditures	3,461	Total Expenditures	0	4,357
Cash Balance Dec 31	253,346	Cash Balance Dec 31	9,449	Cash Balance Dec 31	47,009	Cash Balance Dec 31	40,616	Cash Balance Dec 31	568	350,988 **
										350,988 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Special Road Machinery & Equipment		(2) Fund Name: Special Law Enforcement Trust		(3) Fund Name: Women, Infants & Children Grant		(4) Fund Name: Worthless Check		(5) Fund Name: K9 Donation		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	24,806	Cash Balance Jan 1	31,210	Cash Balance Jan 1	38,172	Cash Balance Jan 1	602	Cash Balance Jan 1		94,790
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	60,696	Other	32,533	Intergovernmental	219,248			Donations	250	
Transfer in	175,000									
Total Receipts	235,696	Total Receipts	32,533	Total Receipts	219,248	Total Receipts	0	Total Receipts	250	487,727
Resources Available:	260,502	Resources Available:	63,743	Resources Available:	257,420	Resources Available:	602	Resources Available:	250	582,517
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	49,497	Commodities	21,110	Commodities	217,924					
Total Expenditures	49,497	Total Expenditures	21,110	Total Expenditures	217,924	Total Expenditures	0	Total Expenditures	0	288,531
Cash Balance Dec 31	211,005	Cash Balance Dec 31	42,633	Cash Balance Dec 31	39,496	Cash Balance Dec 31	602	Cash Balance Dec 31	250	293,986 **
										293,986 **

**Note: These two block figures should agree.

Kiowa County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-E

(1) Fund Name: LSSE Grant		(2) Fund Name: MIH Grant		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
										0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	76,400	Intergovernmental	396,591							
Transfer in	22,994	Transfers in	250,000							
Total Receipts	99,394	Total Receipts	646,591	Total Receipts	0	Total Receipts	0	Total Receipts	0	745,985
Resources Available:	99,394	Resources Available:	646,591	Resources Available:	0	Resources Available:	0	Resources Available:	0	745,985
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	99,394	Capital outlay	504,059							
Total Expenditures	99,394	Total Expenditures	504,059	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	603,453
Cash Balance Dec 31	0	Cash Balance Dec 31	142,532	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	142,532 **
										142,532 **

**Note: These two block figures should agree.

Kiowa County Rural Fire District 2026
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	80,215	102,025	101,128
Receipts:			
Ad Valorem Tax	213,958	192,853	xxxxxxxxxxxxxxxx
Delinquent Tax	1,159		
Motor Vehicle Tax	5,462	5,317	5,535
Recreational Vehicle Tax		87	67
16/20 M Vehicle Tax		1,018	915
Commercial Vehicle Tax		701	670
Watercraft Tax		22	
Intergovernmental			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,692	-995
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**220,579**	**198,306**	**6,192**
Resources Available:	**300,794**	**300,331**	**107,320**
Expenditures:			
Personnel	37,765	47,000	47,000
Health Insurance			
Benefits and Payroll Taxes	3,503		
Contractual	42,250	33,000	33,000
Commodities	34,105	40,000	40,000
Capital Outlay	56,146	54,203	155,173
Transfer to Equipment Reserve	25,000	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**198,769**	**199,203**	**300,173**
Unencumbered Cash Balance Dec 31	102,025	101,128	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	249,203	399,203	300,173
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,173
		Tax Required	192,853
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	192,853

Kiowa County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Kiowa County
will meet on September 2, 2025, at 9:00 AM at the Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,136,890	18.530	3,113,531	19.635	3,540,018	2,409,379	24.958
Bond & Interest							
Road & Bridge	2,182,774	17.891	2,530,370	16.849	2,705,000	1,871,821	19.390
Ambulance	155,809	2.104	215,500	2.277	245,500	182,301	1.888
Appraiser	290,022	2.857	389,104	4.233	413,176	346,083	3.585
County Health	492,107	2.223	465,744	4.202	490,947	375,189	3.886
Noxious Weed	227,971	2.491	232,000	2.104	265,500	213,112	2.208
Sheriff	1,805,210	16.263	1,950,843	21.434	2,199,013	2,080,062	21.547
Solid Waste	284,052	3.061	305,000	2.573	296,000	265,214	2.747
Special Road & Bridge	455,447	12.224	1,868,500	11.418	1,519,500	396,589	4.108
Emergency 911	105,605		106,781		108,136		
Fight Addiction					19,328		
Non-Budgeted Funds-A	416,328						
Non-Budgeted Funds-B	1,010,177						
Non-Budgeted Funds-C	4,357						
Non-Budgeted Funds-D	288,531						
Non-Budgeted Funds-E	603,453						
Totals	11,458,733	77.644	11,177,373	84.725	11,802,118	8,139,750	84.317
						Revenue Neutral Rate **	*74.152*
Less: Transfers	906,069		160,000		205,000		
Net Expenditure	10,552,664		11,017,373		11,597,118		
Total Tax Levied	6,945,274		7,157,705		xxxxxxxxxxxxxxxxx		
Assessed Valuation	89,456,613		84,485,856		96,537,247		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	1,399,238	0	0
Other	0	0	0
Lease Pur. Princ.	1,636,255	1,334,074	1,102,611
Total	3,035,493	1,334,074	1,102,611

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated
Rural Fire District	198,769	2.768	199,203	2.658	300,173	192,853	2.291
						*Revenue Neutral Rate**	*2.293*
Total Tax Levied	216,030		192,853		xxxxxxxxxxxxxxxxx		
Assessed Valuation	78,056,044		72,578,647		84,166,625		

Kristi Cooper
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Kiowa County
will meet on September 2, 2025, at 9:00 AM at the Kiowa County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,136,890	18.530	3,113,531	19.635	3,540,018	2,409,379	24.958
Bond & Interest							
Road & Bridge	2,182,774	17.891	2,530,370	16.849	2,705,000	1,871,821	19.390
Ambulance	155,809	2.104	215,500	2.277	245,500	182,301	1.888
Appraiser	290,022	2.857	389,104	4.233	413,176	346,083	3.585
County Health	492,107	2.223	465,744	4.202	490,947	375,189	3.886
Noxious Weed	227,971	2.491	232,000	2.104	265,500	213,112	2.208
Sheriff	1,805,210	16.263	1,950,843	21.434	2,199,013	2,080,062	21.547
Solid Waste	284,052	3.061	305,000	2.573	296,000	265,214	2.747
Special Road & Bridge	455,447	12.224	1,868,500	11.418	1,519,500	396,589	4.108
Emergency 911	105,605		106,781		108,136		
Fight Addiction					19,328		
Non-Budgeted Funds-A	416,328						
Non-Budgeted Funds-B	1,010,177						
Non-Budgeted Funds-C	4,357						
Non-Budgeted Funds-D	288,531						
Non-Budgeted Funds-E	603,453						
Totals	11,458,733	77.644	11,177,373	84.725	11,802,118	8,139,750	84.317
						Revenue Neutral Rate **	74.152
Less: Transfers	906,069		160,000		205,000		
Net Expenditure	10,552,664		11,017,373		11,597,118		
Total Tax Levied	6,945,274		7,157,705		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	89,456,613		84,485,856		96,537,247		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	1,399,238	0	0
Other	0	0	0
Lease Pur. Princ.	1,636,255	1,334,074	1,102,611
Total	3,035,493	1,334,074	1,102,611

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
OTHER DISRICT FUNDS	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated
Rural Fire District	198,769	2.768	199,203	2.658	300,173	192,853	2.291
						*Revenue Neutral Rate**	2.293
Total Tax Levied	216,030		192,853		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	78,056,044		72,578,647		84,166,625		

Kristi Cooper
County Clerk

and decree will be entered in due course upon the Petition.

Robert J. Schmisseur
Plaintiff

JOHNSTON, EISENHAUER, EISENHAUER & LYNCH, LLC
113 E. Third St – PO Box 825
Pratt, KS 67124
(620) 672-5533
Attorneys for Plaintiff

3703500

Published in
The Tri-County Tribune
Aug 7, 2025

NOTICE OF FILING APPLICATION BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

RE: Oil Producers, Inc. of Kansas - Application seeking exception to the 10-year time limitation of K.A.R. 82-3-111 for the Fromme #1 well, located in the SE/4 of Section 15, Township 29 South, Range 20 West, Kiowa County, Kansas.

TO: All Oil & Gas Producers, Unleased Mineral Interest Owners, Landowners, and all persons whomever concerned.

You, and each of you, are hereby notified that Oil Producers, Inc. of Kansas, has filed an application for an exception to the 10-year time limitation of K.A. R. 82-3-111 for the Fromme #1 well, located in the SE/4 of Section 15; Township 29 South, Range 20 West, Kiowa County, Kansas; DOCKET NO. 26-CONS-3038-CEXC.

Any person who objects to, or intends to protest this application, shall be required to file their objections or protests with the Conservation Division of the State Corporation Commission of the State of Kansas within fifteen (15) days from the date of this publication. These protests shall be filed pursuant to Commission regulations and must state specific reasons why the grant of the application may cause waste, violate correlative

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July 7, 2025 published

Notice of Hearing 2026-2028 Budget

The governing body of Unified School District 422 will meet on the 25th day of August 2025 at 7:50 PM at 710 S. Main, Greensburg, KS 67054 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information, including budget profile, building needs assessment and Board state assessments review is available at district office on the district website and will be available at this hearing.

The Amount of 2025 Tax to be Levied and Expenditures (published below) establish the maximum limits of the 2025-2026 Budget. The 'Est Tax Rate' (column 7), shown for comparative purposes, is subject to slight change depending on final assessed valuation.

Kiowa County 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mill Rate before Rebate	Estimate 2026 NR Rebate
General	2,391,116	24.769	18,263
Bond & Interest			0
Road & Bridge	1,857,633	19.243	14,188
Ambulance	180,919	1.874	1,382
Appraiser	343,460	3.558	2,623
County Health	372,345	3.857	2,844
Noxious Weed	211,497	2.191	1,615
Sheriff	2,064,295	21.383	15,767
Solid Waste	263,204	2.726	2,010
Special Road & Bridge	393,583	4.077	3,006
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	8,078,052	83.678	61,698

2025 July 1 Valuation: 96,537,247

Valuation Factor: 96,537.247

Neighborhood Revitalization Subj to Rebate: 737,326

Neighborhood Revitalization factor: 737.326

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF KIOWA COUNTY, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 84.317. The date of our hearing is Sepember 2, 2025, at 9:00 AM and will be held at the Kiowa County Courthouse in Greensburg, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 7th, 2025.

Kristi Cooper
Clerk or Officer of Governing Body

THE GOVERNING BODY OF KIOWA COUNTY, KANSAS, FIRE DISTRICT NO. 1 HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is September 2, 2025, at 9:00 AM and will be held at the Kiowa County Courthouse in Greensburg, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk as part of the Kiowa County consolidated budget.

WITNESS my hand on July 7th, 2025.

Kristi Cooper
Clerk or Officer of Governing Body

RECEIVED
7-7-25

Roll Call Vote

A Roll Call Vote of the Kiowa County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 2025-8

Governing Body Member	Yes	No	No Vote
David White	X		
Jill Eller	X		
John Bertram	X		
TOTAL			

Certified: Kristi Cooper

Resolution No. 2025-8

A RESOLUTION OF THE COUNTY OF KIOWA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Kiowa was calculated as 74.152 mills by the Kiowa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Kiowa will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Kiowa, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF KIOWA:

The County of Kiowa shall levy a property tax rate exceeding the Revenue Neutral Rate of 84.317 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September, 2025, and SIGNED by the Governing Body.

David White

Attested:

County Clerk

State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Haviland Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	130,595	43,290	
Debt Service	10-113				
Totals		xxxxxxxxxx	130,595	43,290	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.818
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
tiffanyo@lhd.com

Attest: August 18, 2025
Kristi Cooper
County Clerk

BOD member
Rhea Clark Board Pres.
Sandra Scott board V.P.
Debra Smithern BOD member
BOD Member
Jayne Thompson Secretary/Treasurer
Governing Body

State of Kansas
Special District

Haviland Cemetery District
Kiowa County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	43,290	2,238	33	258	155	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	43,290	2,238	33	258	155	0

County Treas Motor Vehicle Estimate 2,238

County Treas Recreational Vehicle Estimate 33

County Treas 16/20M Vehicle Estimate 258

County Treas Commercial Vehicle Tax Estimate 155

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05170

RVT Factor 0.00076

16/20M Factor 0.00596

Comm Veh Factor 0.00358

Watercraft Factor 0.00000

Haviland Cemetery District
Kiowa County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	43,290	2,238	33	258	155	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	43,290	2,238	33	258	155	0

County Treas Motor Vehicle Estimate 2,238

County Treas Recreational Vehicle Estimate 33

County Treas 16/20M Vehicle Estimate 258

County Treas Commercial Vehicle Tax Estimate 155

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05170

RVT Factor 0.00076

16/20M Factor 0.00596

Comm Veh Factor 0.00358

Watercraft Factor 0.00000

2026

Haviland Cemetery District
Kiowa County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Haviland Cemetery District
Kiowa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	0	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Haviland Cemetery District 2026
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	92,052	74,916	84,906
Receipts:			
Ad Valorem Tax	44,523	43,290	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,123	2,238
Recreational Vehicle Tax		38	33
16/20M Vehicle Tax		313	258
Commercial Vehicle Tax		148	155
Watercraft Tax		5	0
In Lieu of Taxes			
Sale of lots	375		
Burials / Permits	285		
Other	18,711		
Interest on Idle Funds	350		
Neighborhood Revitalization Rebate		-427	-285
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	64,244	45,490	2,399
Resources Available:	156,296	120,406	87,305
Expenditures:			
Personnel	50,384	25,500	25,500
Contractual	5,973		
Commodities	2,352	5,000	5,000
Capital Outlay	21,730	5,000	100,095
Other	941		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	81,380	35,500	130,595
Unencumbered Cash Balance Dec 31	74,916	84,906	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	137,696	145,000	130,595
		· Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,595
		Tax Required	43,290
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	43,290

State of Kansas
Special District

NOTICE OF BUDGET HEARING

2026

The governing body of
Haviland Cemetery District
Kiowa County
will meet on August 5, 2025, at 6:00 PM at Haviland City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	81,380	3.012	35,500	3.101	130,595	43,290	1.817
Debt Service							
Totals	81,380	3.012	35,500	3.101	130,595	43,290	1.817
						*Revenue Neutral Rate***	*1.818*
Less: Transfers	0		0		0		
Net Expenditures	81,380		35,500		130,595		
Total Tax Levied	43,524		43,290		xxxxxxxxxxxx		
Assessed Valuation	14,453,918		13,962,913		23,822,813		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Jayne Thompson
Treasurer

NOTICE OF BUDGET HEARING

2026

The governing body of
Haviland Cemetery District
Kiowa County
will meet on August 5, 2025, at 6:00 PM at Haviland City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	81,380	3.012	35,500	3.101	130,595	43,290	1.817
Debt Service							
Totals	81,380	3.012	35,500	3.101	130,595	43,290	1.817
						*Revenue Neutral Rate***	*1.818*
Less: Transfers	0		0		0		
Net Expenditures	81,380		35,500		130,595		
Total Tax Levied	43,524		43,290		xxxxxxxxxxxxxxx		
Assessed Valuation	14,453,918		13,962,913		23,822,813		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Jayne Thompson
Treasurer

Page No. 6

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2026

The governing body of
Fairview Cemetery District
Kiowa County
will meet on at 8:00 PM at 706 E. Grant Ave, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	80,288	2.000	92,708	2.000	331,135	96,935	3.000
Debt Service							
Totals	80,288	2.000	92,708	2.000	331,135	96,935	3.000
						*Revenue Neutral Rate***	*2.160*
Less: Transfers	0		0		0		
Net Expenditures	80,288		92,708		331,135		
Total Tax Levied	72,017		69,743		xxxxxxxxxxxx		
Assessed Valuation	35,923,033		34,894,834		32,311,827		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Secretary/Treasurer
Marilyn Brown

Page No. 6

July 7, 2025 published

Published In
The Tri-County Tribune
Aug 7, 14 and 21, 2025

IN THE SIXTEENTH JUDICIAL DISTRICT
DISTRICT COURT, KIOWA COUNTY, KANSAS

THE BOARD OF COUNTY COMMISSIONERS OF KIOWA COUNTY, KANSAS,
PLAINTIFF,
VS.

Case No. KW-2024-CV-2
Title to Real Estate Involved

STEVEN ARNOLD; et. al,
DEFENDANTS.
(Pursuant to K.S.A. Chapters 60 & 79)

NOTICE OF SHERIFF'S SALE

PUBLIC NOTICE is hereby given that under and by virtue of an Order of Sale issued to me out of the District Court of Kiowa County, Kansas, in the above entitled action, I will, on September 10, 2025, at 10:00 a.m., in the Courtroom on the second floor of the Kiowa County Courthouse, at 211 E. Florida Ave., in the City of Greensburg, Kiowa County, Kansas, sell the following described real estate to the highest bidder for cash, to-wit:

TRACT NUMBER 1; PARCEL NUMBER: 00705; LEGAL DESCRIPTION: All of Block Ten (10), and all of Block Eleven (11), except Lot Seven (7), of the Original Town of the City of Mullinville, Kiowa County, Kansas; **PHYSICAL ADDRESS:** 0 N. Elm St., Mullinville, KS 67109; **TAXES, CHARGES, INTEREST, AND PENALTIES (as of 7/10/25): $1037.94; YEAR REAL ESTATE FIRST SOLD FOR DELINQUENT TAXES PURSUANT TO K.S.A. 79-2302: 2018; OWNER OF RECORD:** Ellis H. McClaren (deceased); **KNOWN INTEREST HOLDER(S):** Anna Hamed; Sara Annette Moore; Joe Moore; Phillip McClaren; Tamara McClaren.

TRACT NUMBER 2; PARCEL NUMBER: 01943; LEGAL DESCRIPTION: All of Lots One (1), Two (2) and Three (3), in Block Ten (10), of Fullington's Addition to the City of Greensburg, Kiowa County, Kansas, and the South Ten (10) feet of the alley running East and West in said Block Thirty-two (32) abutting on said Lots (5), Six (6), Seven (7) and Eight (8); **PHYSICAL ADDRESS:** 816 S Sycamore St., Greensburg, KS 67054; **TAXES, CHARGES, INTEREST, AND PENALTIES (as of 7/10/25): $18,282.66; YEAR REAL ESTATE FIRST SOLD FOR DELINQUENT TAXES PURSUANT TO K.S.A. 79-2302: 2014; OWNER OF RECORD:** Daniel Dopps; Dana Dopps; **KNOWN INTEREST HOLDER(S):** Bank of America N.A.

TRACT NUMBER 7; PARCEL NUMBER: 02934; LEGAL DESCRIPTION: A tract in Lot Seven (7) of County Clerk's Plat of the Northwest Quarter (NW ¼) of Section Thirteen (13), Township Twenty-eight (28) South, Range Sixteen (16) West of the Sixth Principal Meridian described as follows, to-wit: Beginning at the Northeast corner of said Lot Seven (7), thence South 80 feet, thence West 160 feet, thence North 80 feet to the North line of said Lot Seven (7), thence East 160 feet to the place of beginning; **PHYSICAL ADDRESS:** 0 S. Temple St., Wellsford, KS 67059; **TAXES, CHARGES, INTEREST, AND PENALTIES (as of KNOWN INTEREST HOLDER(S):** Kansas Department of Revenue, Director of Taxation; United States Small Business Administration; FinanceCo of Kansas Inc; Meade Hospital District DBA Artesian Valley Health System; Credit Acceptance Corporation; LVNV Funding LLC; Centera Bank.

TRACT NUMBER 15; PARCEL NUMBER: 00705; LEGAL DESCRIPTION: All of Block Ten (10), and all of Block Eleven (11), except Lot Seven (7), of the Original Town of the City of Mullinville, Kiowa County, Kansas; **PHYSICAL ADDRESS:** 0 N. Elm St., Mullinville, KS 67109; **TAXES, CHARGES, INTEREST, AND PENALTIES (as of 7/10/25): $1037.94; YEAR REAL ESTATE FIRST SOLD FOR DELINQUENT TAXES PURSUANT TO K.S.A. 79-2302: 2018; OWNER OF RECORD:** Ellis H. McClaren (deceased); **KNOWN INTEREST HOLDER(S):** Anna Hamed; Sara Annette Moore; Joe Moore; Phillip McClaren; Tamara McClaren.

TRACT NUMBER 16; PARCEL NUMBER: 01943; LEGAL DESCRIPTION: All of Lots One (1), Two (2) and Three (3), in Block Ten (10), of Fullington's Addition to the City of Greensburg, Kiowa

Haviland Cemetery District 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	43,005	1.805	285
Debt Service			0
			0
			0
			0
			0
TOTAL	43,005	1.805	285

2025 July 1 Valuation: 23,822,813

Valuation Factor: 23,822.813

Neighborhood Revitalization Subj to Rebate: 157,867

Neighborhood Revitalization factor: 157.867

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE HAVILAND CEMETERY DISTRICT, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

Jayne Thompson

Clerk or Officer of Governing Body

State of Kansas -
Special District -
2026

CERTIFICATE

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Fairview Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	315,284	80,790	
Debt Service	10-113				
Totals		xxxxxxxxxx	315,284	80,790	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rate		7			Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.160
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
tiffanyo@lhd.com

Attest: September 10, 2025
Kristi Cooper
County Clerk

Ki Gamble Chairman
Wayne Keeton Vice-Chairman
Jackie Robertson Board Member
Ron Shank Board Member

Governing Body

Fairview Cemetery District
Kiowa County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	69,743	3,807	43	467	550	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	69,743	3,807	43	467	550	0

County Treas Motor Vehicle Estimate: 3,807

County Treas Recreational Vehicle Estimate: 43

County Treas 16/20M Vehicle Estimate: 467

County Treas Commercial Vehicle Tax Estimate: 550

County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.05459

RVT Factor: 0.00062

16/20M Factor: 0.00670

Comm Veh Factor: 0.00789

Watercraft Factor: 0.00000

2026

Fairview Cemetery District
Kiowa County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Fairview Cemetery District
Kiowa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	0	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Fairview Cemetery District
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026 State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	246,058	250,660	231,100
Receipts:			
Ad Valorem Tax	75,252	69,743	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,556	3,807
Recreational Vehicle Tax		50	43
16/20M Vehicle Tax		473	467
Commercial Vehicle Tax		533	550
Watercraft Tax		14	0
Lot sales	1,130		
Markers	860		
Opening and closing	7,510		
Interest on Idle Funds	138		
Neighborhood Revitalization Rebate		-1,221	-1,143
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	84,890	73,148	3,724
Resources Available:	330,948	323,808	234,824
Expenditures:			
Personnel services	50,111	50,000	50,000
Contractual services	21,913	15,000	15,000
Commodities	8,264	15,000	15,000
Capital outlay		12,708	235,284
Transfers			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp.			
Total Expenditures	80,288	92,708	315,284
Unencumbered Cash Balance Dec 31	250,660	231,100	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	335,005	314,521	315,284
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	315,284
		Tax Required	80,460
	Delinquent Comp Rate:	0.4%	330
		Amount of 2025 Ad Valorem Tax	80,790

AS ADOPTED

State of Kansas
Special District
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fairview Cemetery District
Kiowa County
will meet on August 26, 2025, at 8:00 PM at 706 E. Grant Ave, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	80,288	2.000	92,708	2.000	315,284	80,790	2.500
Debt Service							
Totals	80,288	2.000	92,708	2.000	315,284	80,790	2.500
						*Revenue Neutral Rate***	*2.160*
Less: Transfers	0		0		0		
Net Expenditures	80,288		92,708		315,284		
Total Tax Levied	72,017		69,743		xxxxxxxxxxxx		
Assessed Valuation	35,923,033		34,894,834		32,311,827		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Secretary/Treasurer
Marilyn Brown

AS PUBLISHED

State of Kansas
Special District
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Fairview Cemetery District
Kiowa County
will meet on August 26, 2025, at 8:00 PM at 706 E. Grant Ave, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	80,288	2.000	92,708	2.000	331,135	96,935	3.000
Debt Service							
Totals	80,288	2.000	92,708	2.000	331,135	96,935	3.000
						*Revenue Neutral Rate***	*2.160*
Less: Transfers	0		0		0		
Net Expenditures	80,288		92,708		331,135		
Total Tax Levied	72,017		69,743		xxxxxxxxxxxxx		
Assessed Valuation	35,923,033		34,894,834		32,311,827		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Secretary/Treasurer
Marilyn Brown

PUBLIC NOTICE

Published in
The Tri-County Tribune
Jul 31, Aug 7 and 14, 2025
IN THE THIRTIETH
JUDICIAL DISTRICT
DISTRICT COURT,
PRATT COUNTY, KANSAS
PROBATE DIVISION

In the Matter of the Estate of
PHYLLIS MAXINE COOPER,
Deceased
Case No. PR-2025-PR-53

PUBLIC NOTICE

(Filed Pursuant to
K.S.A. Chapter 59.)

NOTICE OF HEARING

THE STATE OF KANSAS TO
ALL PERSONS CONCERNED:

You are hereby notified that a Petition has been filed in this Court by James E. Cooper, an heir of Phyllis Maxine Cooper, deceased, requesting. Descent be determined of Interest in

PUBLIC NOTICE

the following property claimed in Pratt County, Kansas:
Lots 1, 2, 3 and 4 in Block 2, Coats, Pratt County, Kansas

and all other Kansas real estate and personal property owned by decedent at the time of death. And that such property and other Kansas real estate owned by the decedent at the time of death be assigned pursuant to the laws of intestate succession. You are required to file your written

Public Notices

Classified shoppers aren't desperate... just smart consumers that like to save money.

Public Notices



CLASSIFIEDS Build Results

C2748

NOTICE OF BUDGET HEARING

2026

The governing body of
Haviland Cemetery District
Kiowa County

will meet on August 5, 2025, at 6:00 PM at Haviland City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	81,380	3.012	35,500	3.101	130,595	43,290	1.817
Debt Service							
Totals	81,380	3.012	35,500	3.101	130,595	43,290	1.817
					*Revenue Neutral Rate**		1.818
Less: Transfers	0		0		0		
Net Expenditures	81,380		35,500		130,595		
Total Tax Levied	43,523		43,290		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,453,018		13,962,013		23,822,813		

Outstanding Indebtedness,

Jan 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Jayne Thompson
Treasurer

Page No. 6

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2026

The governing body of
Fairview Cemetery District
Kiowa County

will meet on at 8:00 PM at 708 E. Grant Ave, Greensburg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	80,288	2.000	92,708	2.000	331,135	90,935	3.000
Debt Service							
Totals	80,288	2.000	92,708	2.000	331,135	90,935	3.000
					*Revenue Neutral Rate**		2.190
Less: Transfers	0		0		0		
Net Expenditures	80,288		92,708		331,135		
Total Tax Levied	72,017		69,743		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	35,923,631		34,984,434		33,311,892		

Outstanding Indebtedness,

Jan 1.	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Secretary/Treasurer
Marilyn Brown

Page No. 6

Fairview Cemetery District 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mill Rate before Rebate	Estimate 2026 NR Rebate
General	79,642	2.465	1,143
Debt Service			0
			0
			0
			0
			0
TOTAL	79,642	2.465	1,143

2025 July 1 Valuation: 32,311,827

Valuation Factor: 32,311.827

Neighborhood Revitalization Subj to Rebate: 463,598

Neighborhood Revitalization factor: 463.598

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Fairview Cemetery District Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Ki Gamble Chairman	X		
Wayne Keeton Vice-Chairman	X		
Jackie Robertson Board Member	X		
Ron Shank Board Member	X		
TOTAL			

Certified:

Marilyn Brown/ Sec/Treasurer

Resolution No. 2025-3

A RESOLUTION OF THE FAIRVIEW CEMETERY DISTRICT OF KIOWA COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Fairview Cemetery District was calculated as 2.160 mills by the Kiowa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Fairview Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Fairview Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE FAIRVIEW CEMETERY DISTRICT OF KIOWA COUNTY, KANSAS:

The Fairview Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.500 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 26th day of August 2025, and SIGNED by the Governing Body.

Ki Gamble Chairman

Wayne Keeton Vice-Chairman

Jackie Robertson Board Member

Ron Shank Board Member

Attested:

Marilyn Brown Sec/Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF FAIRVIEW CEMETERY DISTRICT, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 3.000. The date of our hearing is August 26th at 8 AM/PM and will be held at 706 E. Grant Avenue in Greensburg, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 18, 2025.

(Seal) MICHELLE TUTTLE NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 10-09-25 MT

Clerk or Officer of Governing Body

CERTIFICATE

To the Clerk of Kiowa County, State of Kansas
We, the undersigned, officers of
Hillcrest Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	126,997	66,905	
Debt Service	10-113				
Totals		xxxxxxxxx	126,997	66,905	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.682
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
tiffanyo@lhd.com

Attest: August 27, 2025
Kristi Cooper
County Clerk

Max D. Liggett
Patricia S Barnes
Kristi Cooper
Boyd McFadden
Governing Body

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	56,235	1,165	17	104	66	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	56,235	1,165	17	104	66	0

County Treas Motor Vehicle Estimate 1,165

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 104

County Treas Commercial Vehicle Tax Estimate 66

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02072

RVT Factor 0.00030

16/20M Factor 0.00185

Comm Veh Factor 0.00117

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Hillcrest Cemetery District
Kiowa County
FUND PAGE FOR FUNDS WITH A TAX LEVY 2026

State of Kansas -
Special District -

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	61,958	62,704	56,052
Receipts:			
Ad Valorem Tax	58,218	56,235	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,045	1,165
Recreational Vehicle Tax		18	17
16/20M Vehicle Tax		124	104
Commercial Vehicle Tax		77	66
Watercraft Tax		3	0
Sale of lots	120	400	400
Burials/permits	1,195	2,000	2,000
Interest on Idle Funds		500	500
Neighborhood Revitalization Rebate		-54	-92
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**59,533**	**60,348**	**4,160**
Resources Available:	**121,491**	**123,052**	**60,212**
Expenditures:			
Personnel services	57,937	55,000	55,000
Contractual services	850	10,000	10,000
Commodities		2,000	2,000
Capital outlay		0	59,997
Transfers			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp.			
Total Expenditures	**58,787**	**67,000**	**126,997**
Unencumbered Cash Balance Dec 31	62,704	56,052	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	171,725	196,360	126,997
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,997
		Tax Required	66,785
	Delinquent Comp Rate:	0.2%	120
		Amount of 2025 Ad Valorem Tax	66,905

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Hillcrest Cemetery District
Kiowa County
will meet on August 26, 2025, at 7:00 PM at Mullinville Recreation Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at the Kiowa County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	58,787	1.989	67,000	2.000	126,997	66,905	2.000
Debt Service							
Totals	58,787	1.989	67,000	2.000	126,997	66,905	2.000
						*Revenue Neutral Rate***	*1.682*
Less: Transfers	0		0		0		
Net Expenditures	58,787		67,000		126,997		
Total Tax Levied	58,070		56,235		xxxxxxxxxxxx		
Assessed Valuation	29,197,551		28,127,461		33,452,641		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Kristi Cooper
Secretary/Treasurer

Public Notices

Public Notices

Public Notices

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Kiowa County
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FUND	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	58,787	1989	67,000	2.000	126,997	66,905	2.000
Debt Service							
Totals	58,787	1989	67,000	2.000	126,997	66,905	2.000
Less: Transfers	0		0				
Net Expenditures	58,787		67,000		126,997		
Total Tax Levied	58,070		56,235		xxxxxxxxxxxx		
Assessed Valuation	29,197,551		28,127,461		33,452,641		
		*Revenue Neutral Rate**					1.682

Outstanding Indebtedness,

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Lease Pur. Princ	0	0	0
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*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Kristi Cooper

NOTICE OF SUIT

Published In
The TH-County TRbune
Jul 31, Aug 7 and 14, 2025
IN THE THIRTEETH
JUDICIAL DISTRICT
DISTRICT COURT,
PRATT COUNTY, KANSAS

ROBERT J. SCHMISSEUR
Plaintiff,
vs.
Case No. PR-2025-CV-000039
THE DAN E SCHREPEL
FAMILY TRUST
ET AL.
Defendants.
(Filed Pursuant to K.S.A. Ch. 60)

PUBLIC NOTICE

The Dan F. Schrepel Trust dated February 15, 1990, the Dan F. Schrepel Family Trust dated February 15, 1990, the Ruth R. Lindamood Living Trust, James H. Lindamood; the unknown heirs, executors, administrators, devisees trustees, creditors and assigns of any deceased defendants; unknown spouses of any defendants; the unknown officers, successors, trustees, creditors and assigns of any defendants that are existing, dissolved or dormant corporations; unknown executors, administrator, devisees, trustees, creditors, successors and assigns of any defendants that are or were partners or in partnerships; unknown guardians conservators and trustees of any defendants that are minors or are under any legal disability; and unknown heirs, executors, administrators devisees, trustees, creditors and assigns of any person alleged to be deceased, and all other persons who are or may be concerned:

You are hereby notified that a Petition has been filed in the Distrct Court of Pratt County, Kansas, b Plaintff, praying for quiet title to the . Vast Half (W/2) of Section 20, Township 29 South, Range 14 West of the 6 th P.M., Pratt County, Kansas except the right-of-way of the A.T. and S.F. Railway Company and except the right-of-way for public highway, and you are hereby required to appear in the District Court of Pratt County, Kansas, on or before August 25, 2025 at 3:30 p.m. in Pratt, Pratt County, Kansas, at which time and place the cause will be heard. Should you fail to file your written defenses, judgment and decree will be entered in due course upon the Petition.

James E. Cooper
Petitioner

JOHNSTON, EISENHAUER,
EISENHAUER & LYNCH, LLC
113 E. Third - PO Box 825
Pratt, KS 67124
620/672-5533
Attorneys for Petitioner
3694120

PUBLIC NOTICE

defenses to the Petition on or before August 25, 2025 at 3:30 p.m. in Pratt, Pratt County, Kansas, at which time and place the cause will be heard. Should you fail to file your written defenses, judgment and decree will be entered in due course upon the Petition.

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113 E. Third - PO Box 825
Pratt, KS 67124
620/672-5533
Attorneys for Petitioner
3694120

PUBLIC NOTICE

All persons interested or concerned shall take notice of the foregoing and shall govern themselves accordingly.

Oil Producers, Inc. of Kansas
1710 Waterfront Parkway
Wichita, Kansas 67206
(316) 681-0231
3717670

rights, or pollute the natural resources of the State of Kansas.

antiques • motorcycles
ts • equipment • pets
furniture • auctions
os • appliances
cameras • coins

Participants will engage in monthly, full-day sessions from October 2025 through May 2026, along with a premier two-day leadership

or to apply, please contact SCCF at (620) 672.7929 or leadershipleagueks@gmail.com.

Arnberger joins staff at The Center for Counseling

Submitted article

The Center for Counseling & Consultation in Great Bend has an-

of individuals and families across its four-county catchment area—Barton, Pawnee, Rice, and Stafford counties.

elevate our message and mission."

Arnberger previously served as President of Great Bend Economic Development, where she

Menus shared; save the date

By Karl Unruh, Director
Kiowa County Senior Center Greensburg

Joe, Vegetable, Fruit, Bun

Tuesday, Aug 12: Grilled Chicken on lettuce salad,

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mill Rate before Rebate	Estimate 2026 NR Rebate
General	66,813	1.997	92
Debt Service			0
			0
			0
			0
			0
TOTAL	66,813	1.997	92

2025 July 1 Valuation: 33,452,641

Valuation Factor: 33,452.641

Neighborhood Revitalization Subj to Rebate: 45,989

Neighborhood Revitalization factor: 45.989

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Hillcrest Cemetery District Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 26, 2025

Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Max Liggett	✓		
Boyd McFadden	✓		
Pat Barnes	✓		
Nicole Cooper	✓		
Kristi Cooper	✓		
TOTAL			

Certified:

Kristi Cooper

Resolution No. 2025-1

A RESOLUTION OF THE HILLCREST CEMETERY DISTRICT OF KIOWA COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Hillcrest Cemetery District was calculated as 1.682 mills by the Kiowa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Hillcrest Cemetery District will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Hillcrest Cemetery District, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE HILLCREST CEMETERY DISTRICT:

The Hillcrest Cemetery District shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.000 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 26th day of August 2025, and SIGNED by the Governing Body.

Max D Leggett

Peter S Barnes

Kristi Coops

Boyd McFarlane

Attested: Kristi Coops

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF HILLCREST CEMETERY DISTRICT, HEREBY NOTIFIES THE KIOWA COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.000. The date of our hearing is August 26, 2025, at 7:00 PM and will be held at the Mullinville Recreation Center in Mullinville, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 8, 2025.

(Seal)

Kristi Coop

Clerk or Officer of Governing Body

Kiowa County 2026
Kiowa County Rural Fire District

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	192,853	5,535	67	915	670	-
TOTAL	192,853	5,535	67	915	670	-

County Treas Motor Vehicle Estimate 5,535

County Treas Recreational Vehicle Estimate 67

County Treas 16/20M Vehicle Estimate 915

County Treas Commercial Vehicle Tax Estimate 670

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.02870

Recreational Vehicle Factor 0.00035

16/20M Vehicle Factor 0.00474

Commercial Vehicle Factor 0.00347

Watercraft Factor 0.00000

Kiowa County 2026
Kiowa County Rural Fire District

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mill Rate before Rebate	Estimate 2026 NR Rebate
General	191,858	2.280	995
			0
			0
			0
			0
			0
			0
			0
			0
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			0
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			0
			0
TOTAL	191,858	2.280	995

2025 July 1 Valuation: 84,166,625

Valuation Factor: 84,166.625

Neighborhood Revitalization Subj to Rebate: 436,566

Neighborhood Revitalization factor: 436.566

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.